



## APPENDIX

### Louisiana Revised Civil Code:

Article 3168—"The fruits of the pledge are deemed to make a part of it, and therefore they remain, like the pledge, in the hands of the creditor; **but he can not appropriate them to his own use; he is bound, on the contrary, to give an account of them** to the debtor, or to deduct them from what may be due to him."

Article 3176—"The antichresis shall be reduced to writing.

"The creditor acquires by this contract the right of reaping the fruits or other revenues of the immovables to him given in pledge, on condition of **deducting annually their proceeds** from the interest, if any be due him, and afterwards from the principal of his debt."

### Dart's Louisiana General Statutes:

Section 685. **Assessment of shares—Duty of bank officers.**—No assessment shall hereafter be made against the capital stock, surplus, or undivided profits of any bank, banking company, firm or association, or corporation engaged in the banking business, chartered under the laws of this state, or the United States, doing business in this state, whose capital stock is represented by shares, but the shares shall be assessed at actual value or the same percentage of actual value as that fixed on other property for state and local assessment purposes, to the shareholders at the domicile or location of the bank, banking company, firm, association, or corporation, who appear as such upon the books, regardless of the domicile of the shareholders and regardless of any transfer not registered or entered upon its books. It shall be the duty of the president, vice-president, cashier, or assistant cashier of any such bank, banking company, firm, association, or corporation engaged in the banking business to furnish to the assessor, on or before September 1, 1917, and

on or before the 20th day of January of each and every year thereafter a complete list sworn to of those who are carried on its books as shareholders. **All taxes so assessed against the shares of stock shall be paid by the bank, banking company, firm, association, or corporation engaged in the banking business direct, and it shall be entitled to collect the amount thus paid from the shareholders or their transferees.** (Act 1917 (E. S.), No. 14, § 2)."

